

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 19 be amended to read as follows:

- 1           Page 52, between lines 31 and 32, begin a new paragraph and insert:  
2           "SECTION 35. IC 36-7-11.9-3 IS AMENDED TO READ AS  
3           FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) "Economic  
4           development facilities" includes land; interests in land; site  
5           improvements; infrastructure improvements; buildings; structures;  
6           rehabilitation, renovation, and enlargement of buildings and structures;  
7           **economic improvement projects under IC 36-7-22**; machinery;  
8           equipment; and furnishings for the following:  
9           (1) Facilities for manufacturing, warehousing, distribution, or  
10          processing of tangible or intangible property.  
11          (2) Facilities for commercial, business, health care, or recreational  
12          activities (whether for profit or not-for-profit), except for any of  
13          the following:  
14               (A) Private or commercial golf course.  
15               (B) Country club.  
16               (C) Massage parlor.  
17               (D) Tennis club.  
18               (E) Skating facility (including roller skating, skateboarding, or  
19               ice skating).  
20               (F) Racquet sports facility (including any handball or  
21               racquetball court).  
22               (G) Hot tub facility.  
23               (H) Suntan facility.  
24               (I) Racetrack.

(J) Airplane.

(K) Skybox or other private luxury box.

(L) Health club.

(M) Any facility primarily used for gambling.

(N) Any store the principal business of which is the sale of alcoholic beverages for consumption off premises.

SECTION 36. IC 36-7-22-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. As used in this chapter, "economic improvement project" means the following:

(1) Planning or managing development or improvement activities.

(2) Designing, landscaping, beautifying, constructing, or maintaining public areas, **public improvements**, or public ways (including designing, constructing, or maintaining lighting, **infrastructure, utility facilities, improvements, and equipment, water facilities, improvements, and equipment, sewage facilities, improvements, and equipment, streets, or sidewalks** for a public area or public way).

(3) Promoting commercial activity or public events.

(4) Supporting business recruitment and development.

(5) Providing security for public areas.

(6) Acquiring, constructing, or maintaining parking facilities.

(7) Constructing, rehabilitating, or repairing residential property, **including improvements related to the habitability of the residential property.**

SECTION 37. IC 36-7-22-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 12. (a) The board shall use the formula approved by the legislative body under section 7(a)(4) of this chapter to determine the percentage of benefit to be received by each parcel of real property within the economic improvement district. The board shall apply the percentage determined for each parcel to the total amount that is to be defrayed by special assessment and determine the assessment for each parcel.

(b) Promptly after determining the proposed assessment for each parcel, the board shall mail notice to each owner of property to be assessed. This notice must:

(1) set forth the amount of the proposed assessment;

(2) state that the proposed assessment on each parcel of real property in the economic improvement district is on file and can be seen in the board's office;

(3) state the time and place where written remonstrances against the assessment may be filed;

(4) set forth the time and place where the board will hear any owner of assessed real property who has filed a remonstrance before the hearing date; and

(5) state that the board, after hearing evidence, may increase or decrease, or leave unchanged, the assessment on any parcel.

(c) The notices must be deposited in the mail twenty (20) days before the hearing date. The notices to the owners must be addressed as the names and addresses appear on the tax duplicates and the records of the county auditor.

(d) At the time fixed in the notice, the board shall hear any owner of assessed real property who has filed a written remonstrance before the date of the hearing. The hearing may be continued from time to time as long as is necessary to hear the owners.

(e) The board shall render its decision by increasing, decreasing, or confirming each assessment by setting opposite each name, parcel, and proposed assessment, the amount of the assessment as determined by the board. However, if the total of the assessments exceeds the amount needed, the board shall make a prorated reduction in each assessment.

(f) Except as provided in section 13 of this chapter, the signing of the assessment schedule by a majority of the members of the board, and the delivery of the schedule to the county auditor constitutes a final and conclusive determination of the benefits that are assessed.

(g) Each **economic improvement district** assessment is:

**(1) included within the definition of property taxation under IC 6-1.1-1-14; and**

**(2) a lien on the real property that is assessed ~~second only to taxes levied on that property~~ in the economic improvement district.**

**The general assembly finds that an economic improvement district assessment is a property tax levied for the general public welfare.**

**(h) An economic improvement district assessment paid by a property owner is a property tax for the purposes of applying Section 164 of the Internal Revenue Code to the determination of adjusted gross income. However, an economic improvement district assessment paid by a property tax owner is not eligible for a credit under IC 6-1.1, IC 6-3.5, or any other law.**

~~(h)~~ (i) The board shall certify to the county auditor the schedule of assessments of benefits.

SECTION 38. IC 36-7-22-22 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 22. The board may:**

**(1) exercise of any of the powers of a unit under IC 36-7-12-18 or IC 36-7-12-18.5; or**

- 1           **(2) issue revenue bonds;**
- 2           **to finance an economic improvement project."**
- 3           Renumber all SECTIONS consecutively.  
            (Reference is to ESB 19 as printed February 22, 2008.)

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Representative Crawford